

MUTUAL FUNDS REPORTING PROCEDURES

As of August 2005

All Mutual Fund shares must be liquidated and the cash proceeds reported for each owner on the UP-2 Form.

1. The correct property type code for the liquidated Mutual Fund shares is SC16; the same code is to be used for Mutual Fund dividends.
2. Each owner record should contain the **family name** and the **fund name**. If you report via Electronic Media place this information in the comment field (position 345-394 and 395-444 found in Electronic Media Specs). If you are reporting on the UP-2 form place comment in Box 15 (description of property).
3. The owner's social security number is mandatory for all records.
4. All owner records must have the C.U.S.I.P #.
5. The number of shares liquidated and the share price must be included in the comment field (description of property).
6. Do not disturb previously reported shares already registered in our nominee name, Neary Penco.

If you should have any questions please call the Reports Section at 609-984-5214.